

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$7,007,723	\$7,224,669	\$6,724,277	\$7,041,623	.5%	4.7%	33.43%
	Instruction, Related Technology	\$734,830	\$852,125	\$808,273	\$735,996	.2%	-8.9%	3.49%
	Mental Disabilities	\$8,492	\$13,179	\$75,749	\$330,751	> 500%	336.6%	1.57%
	Learning Disability	\$0	\$0	\$0	\$329,370	N/A	N/A	1.56%
	Emotional Disabilities	\$0	\$0	\$10,213	\$274,316	N/A	> 500%	1.30%
	Library/Media Services	\$273,920	\$233,893	\$231,512	\$267,273	-2.4%	15.4%	1.27%
	Culturally Different	\$0	\$0	\$96,991	\$172,190	N/A	77.5%	.82%
	Vocational Education	\$150,626	\$153,681	\$159,061	\$166,292	10.4%	4.5%	.79%
	Physical Impairment	\$6,152	\$1,252	\$14,218	\$127,043	> 500%	> 500%	.60%
	Textbooks for Rent or Resale	\$142,122	\$208,670	\$68,596	\$113,488	-20.1%	65.4%	.54%
	Payments to Other Governmental Units Within State	\$1,218,139	\$1,246,453	\$956,271	\$104,756	-91.4%	-89.0%	.50%
	Improvement of Instruction	\$261,484	\$354,348	\$250,691	\$104,065	-60.2%	-58.5%	.49%
	Other Special Programs	\$1,744	\$235	\$571	\$84,806	> 500%	> 500%	.40%
	Special Education Preschool	\$79,120	\$34,470	\$33,561	\$68,241	-13.8%	103.3%	.32%
	Summer School Programs	\$58,550	\$87,235	\$33,928	\$52,105	-11.0%	53.6%	.25%
	Equal Opportunity At Risk	\$46,830	\$39,789	\$37,500	\$45,629	-2.6%	21.7%	.22%
	Remediation Testing	\$37,385	\$21,347	\$12,334	\$12,895	-65.5%	4.5%	.06%
	Gifted And Talented	\$0	\$0	\$0	\$12,019	N/A	N/A	.06%
	Adult/Continuing Education Programs	\$57,881	\$29,172	\$6,189	\$6,456	-88.8%	4.3%	.03%
	Preventive Remediation	\$14,196	\$9,172	\$261	\$30	-99.8%	-88.5%	.0%
	Other Support Service, Instructional Staff	\$5,415	\$11,014	\$1,656	\$0	-100.0%	-100.0%	.0%
	Total	\$10,104,608	\$10,520,703	\$9,521,850	\$10,049,343	-5%	5.5%	47.72%
<i>Student Instructional Support</i>	Office of The Principal	\$876,178	\$877,393	\$870,359	\$959,887	9.6%	10.3%	4.56%
	Guidance Services	\$386,997	\$378,333	\$377,485	\$365,892	-5.5%	-3.1%	1.74%
	Special Education Administration	\$0	\$0	\$401	\$230,431	N/A	> 500%	1.09%
	Health Services	\$155,664	\$160,201	\$163,811	\$195,477	25.6%	19.3%	.93%
	Other Support Services, School Administration	\$121,077	\$123,799	\$119,622	\$130,920	8.1%	9.4%	.62%
	Psychological Services	\$0	\$0	\$0	\$74,978	N/A	N/A	.36%
	Physical Therapy Services	\$0	\$0	\$0	\$2,539	N/A	N/A	.01%
	Other Support Services, Students	\$0	\$0	\$0	\$613	N/A	N/A	.0%
	Speech Pathology and Audiology Services	\$0	\$0	\$5,477	\$0	N/A	-100.0%	.0%
	Psychological Counseling	\$3,000	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$1,542,917	\$1,539,726	\$1,537,154	\$1,960,737	27.1%	27.6%	9.31%

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<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$1,627,115	\$1,652,304	\$1,630,701	\$1,750,188	7.6%	7.3%	8.31%
	Food Services Operations	\$746,142	\$818,867	\$1,006,306	\$711,315	-4.7%	-29.3%	3.38%
	Student Transportation	\$600,704	\$634,338	\$1,028,192	\$695,222	15.7%	-32.4%	3.30%
	Executive Administration	\$344,499	\$327,030	\$333,404	\$342,411	-.6%	2.7%	1.63%
	Board of Education	\$421,422	\$527,585	\$159,151	\$175,882	-58.3%	10.5%	.84%
	Other Food Services	\$70,672	\$70,331	\$72,019	\$65,275	-7.6%	-9.4%	.31%
	Personnel Services	\$20,961	\$12,071	\$20,450	\$23,693	13.0%	15.9%	.11%
	Other Fiscal Services	\$4,686	\$2,255	\$25,266	\$3,826	-18.4%	-84.9%	.02%
	Fiscal Services	\$2,397	\$1,518	\$4,470	\$2,712	13.2%	-39.3%	.01%
	Administrative Technology Services	\$23,445	\$103,872	\$561	\$1,565	-93.3%	179.0%	.01%
	Purchasing, Warehousing, and Distribution Services	\$2,392	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,864,433	\$4,150,171	\$4,280,520	\$3,772,090	-2.4%	-11.9%	17.91%
<u>Nonoperational</u>	Building Acquisition, Construction and Improvements	\$715,150	\$760,664	\$1,259,311	\$2,682,313	275.1%	113.0%	12.74%
	Debt Services	\$2,113,026	\$1,947,623	\$2,009,731	\$2,217,210	4.9%	10.3%	10.53%
	Facilities Acquisition and Construction	\$144,992	\$244,898	\$319,010	\$258,860	78.5%	-18.9%	1.23%
	Athletic Coaches	\$81,475	\$42,785	\$63,822	\$71,137	-12.7%	11.5%	.34%
	Building Acquisition, Construction and Improvement	\$6,000	\$0	\$0	\$25,963	332.7%	N/A	.12%
	Community Recreation	\$20,250	\$8,457	\$4,305	\$12,070	-40.4%	180.3%	.06%
	Other Debt Services Obligations	\$16,014	\$0	\$33,439	\$4,828	-69.9%	-85.6%	.02%
	Child Care Services	\$0	\$69	\$16	\$3,552	N/A	> 500%	.02%
	Nonprogramed Charges	\$840	\$1,425	\$0	\$1,946	131.7%	N/A	.01%
	Other Community Services	\$0	\$0	\$0	\$690	N/A	N/A	.0%
	Common School Fund	\$76,063	\$85,188	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,173,810	\$3,091,107	\$3,689,634	\$5,278,570	66.3%	43.1%	25.06%
	Grand Total	\$18,685,769	\$19,301,707	\$19,029,160	\$21,060,739	12.7%	10.7%	100.0%